

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF INTERMOUNTAIN)	CASE NO. INT-G-21-01
GAS COMPANY’S APPLICATION FOR)	
APPROVAL TO CHANGE DEPRECIATION)	NOTICE OF APPLICATION
AND AMORTIZATION RATES)	
)	NOTICE OF INTERVENTION
)	DEADLINE
)	
)	ORDER NO. 34914

On January 12, 2021, Intermountain Gas Company (“Company”) applied to the Commission for an order authorizing it to change its depreciation and amortization rates requesting an effective date of January 1, 2021. The Company asks the Commission to process the case by Modified Procedure.

At the Commission’s February 2, 2021 Decision Meeting, Staff recommended the Commission establish a 21-day Intervention Deadline. The Commission now issues this Notice of Application and sets a deadline for interested parties to petition to intervene.

NOTICE OF APPLICATION

YOU ARE HEREBY NOTIFIED that the Company seeks an order that changes its depreciation rates. The Company requests authority to decrease its depreciation and amortization rates from a combined 2.97% (when weighted by December 31, 2019 assets) to 2.55%. The aggregate effect of the proposal would be to decrease the Company’s annual depreciation and amortization expense by \$2,858,965.

YOU ARE FURTHER NOTIFIED that the Company’s proposed changes to selected accounts are summarized in the following table:¹

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¹ The full list of proposed changes is included in Exhibit No.1.

Account #	Description	Proposed Change(s)	Change to Depreciation or Amortization
380	Services	Longer service life (56 years) and R3 Iowa Curve	(\$1,079,992)
367	Transmission Mains	Slightly longer service life	(\$556,929)
376	Distribution Mains	Slightly longer service life and -50% net salvage value	(\$203,036)
397	Communication Equipment	Change amortization rate from 33.64% to 9.93% and extend the service life to 10 years	(\$590,840)
381.2	ERT Units	Slightly shorter service life (15 years) and R3 Iowa Curve	\$318,215

YOU ARE FURTHER NOTIFIED that the Company proposes to combine Accounts 381 and 382 into Account 381 – Meters; Accounts 381.2 and 382.2 into Account 381.2 – ERT Units; and Accounts 383 and 384 into Account 383 – Regulators. This would cause proposed Accounts 381, 381.2, and 383 to be handled like the rest of the Company’s plant accounts. This change would not affect depreciation. According to the Company, this change would increase efficiency and lower administrative costs.

YOU ARE FURTHER NOTIFIED that the Company proposes to separate the depreciation parameters for Account 361 – Structures and Improvements, Account 362 – Gas Holders, and Account 363 – Measure & Regulating Equipment for its Nampa and Rexburg Liquefied Natural Gas facilities.

YOU ARE FURTHER NOTIFIED that the Company's Application and attachments are available for public inspection during regular business hours at the Commission's office. The Application and any attachments are also available on the Commission's web site at www.puc.idaho.gov. Click on the "GAS" icon, select "Open Cases," and click on the case number as shown on the front of this document.

YOU ARE FURTHER NOTIFIED that all proceedings in this case will be held pursuant to the Commission's jurisdiction under Title 61 of the Idaho Code.

YOU ARE FURTHER NOTIFIED that all proceedings in this matter will be conducted pursuant to the Commission's Rules of Procedure, IDAPA 31.01.01.000 *et seq.*

NOTICE OF INTERVENTION DEADLINE

YOU ARE FURTHER NOTIFIED that persons desiring to intervene in this matter to obtain parties' rights of participation must file a Petition to Intervene with the Commission pursuant to this Commission's Rules of Procedure 72 and 73, IDAPA 31.01.01.072 and .073. **Persons who wish to intervene as a party must file a Petition to Intervene no later than 21 days after the date of service of this Order.** Persons desiring to present their views without parties' rights of participation are not required to intervene and may present their comments without prior notification to the Commission or the parties.

YOU ARE FURTHER NOTIFIED that after the intervention deadline runs, the Commission Secretary shall issue a Notice of Parties. Staff then will informally confer with the parties about scheduling for this case.

ORDER

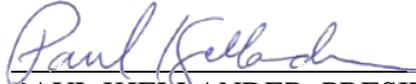
IT IS HEREBY ORDERED that persons desiring to intervene for the purpose of obtaining parties' rights of participation must file a Petition to Intervene with the Commission, pursuant to Rules 72 and 73, IDAPA 31.01.01.72-73, no later than 21 days after the service date of this Order.

IT IS FURTHER ORDERED that after the Commission Secretary issues a Notice of Parties, Staff will informally confer with the parties about an appropriate schedule.

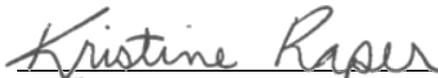
IT IS FURTHER ORDERED that parties should continue to comply with Order No. 34781, issued September 17, 2020. All pleadings should be filed with the Commission electronically and shall be deemed timely filed when received by the Commission Secretary. *See*

Rule 14.02. Service between parties should also be accomplished electronically. Voluminous discovery-related documents may be filed and served on CD-ROM or a USB flash drive.

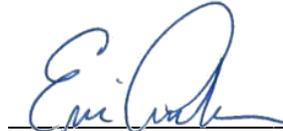
DONE by Order of the Idaho Public Utilities Commission at Boise, Idaho this 8th day of February 2021.



PAUL KJELLANDER, PRESIDENT

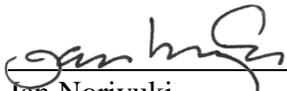


KRISTINE RAPER, COMMISSIONER



ERIC ANDERSON, COMMISSIONER

ATTEST:



Jan Noriyuki
Commission Secretary

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